

THE RESULTS OF PERSONAL TAXATION.

A PARTIAL LIST OF OWNERS OF TAXABLE PERSONAL PROPERTY.
AN INQUISTORIAL AND GROSS TAX—ANOTHER INSTALMENT OF THE NAMES OF THOSE WHO OWN PERSONAL PROPERTY SUBJECT TO TAXATION—THE VARIOUS REASONS GIVEN FOR REDUCTIONS OF THE AMOUNTS OF THE ASSESSMENTS.

The publication in THE TRIBUNE of the results of the administration of the present personal tax laws, as shown by the relation between the assessments on personal property and the taxes finally collected, excites increased interest, and the lists are eagerly scanned as they appear. That the nature of the list which is now in course of publication is misunderstood by some, and also the purpose of its publication, is evident from the letters from tax-payers printed below, in reply to which full explanations are given. Herewith is given a continuation of the list of resident taxpayers who pay on personal property, which was begun in THE TRIBUNE last Sunday, and was continued in Thursday's and Friday's issues.

WHAT THE LISTS SHOW.

THE FAULT WITH THE TAX LAWS NOT WITH PERSONS WHO ARE LEGALLY EXEMPT FROM PAYMENT.

The following letter, among many others, together with numerous verbal statements, have been received at THE TRIBUNE office relative to the tax lists now being published:

To the Editor of The Tribune.

DEAR SIR: You will find my name on the Receiver's books as a payer of personal taxes, (less \$129.00). You omit it from your published list, and as you appear to attach a modicum of shame to citizens who do not pay such, I trust that you relieve me of it by correcting your list in the proper place. Respectfully yours,

H. W. RAYSON.

New-York, Dec. 19, 1879.

To the Editor of The Tribune.

SIR: Although I have paid personal taxes on \$2,500 for some years, I do not find my name in THE TRIBUNE list. I can send you the receipts for several years if you care to see them. I hope you will do me the favor to look the matter up, as I have no wish to appear as striking my just obligations. Yours respectfully,

D. B. ST. JOHN ROSS.

It is apparent from these communications that the public do not yet fully understand what THE TRIBUNE has repeatedly endeavored to explain. It will do so once again.

There is no *odium* whatever to be attached to citizens who do not pay a tax on their personal property. The tax is an inquisitorial one, like the Income tax was, and, therefore, an odious one. It bears unequally on those subject to it, and is, therefore, an unjust one. Correction and reform of the master can only come from full exposure of the inequalities and injustice of the system.

As THE TRIBUNE endeavored to explain in its first article, there are practically three lists on the books of the Tax Commissioners. They are of: (1) Persons who admit they own personal property, but "swear down" the amount originally assessed as too large; (2) Persons who "swear off" entirely, as owing no personal property which is not exempt from taxation.

LIST OF TAXPAYERS ON PERSONAL PROPERTY CONTINUED.

Name and Residence.	Assessed.	Amount	Scored to.	Tax.	Excuses.
Smith, Burton 54½ Hudson.	3,000	500	12 75	No business	
Smith, Charles E. 4½ Madison-ave.	5,000	500	12 75	Invested in R.R. stocks	
Smith, D. Henry 24 Broad.	10,000	500	12 75		
Smith, David 17 Centre.	10,000	3,000	12 75		
Smith, Isaac H. 10 W. 26th.	27,000	10,500	267 75	Reduction account debts; real est. mortgaged	\$32,000
Smith, James A. 12 Maiden-lane.	4,000	500	12 75	Reduction account debts.	
Smith, J. H. Hotel Hudson.	6,500	2,000	76 59	Sworn in '78 \$300.	
Smith, John M. 53 Exchange-place.	5,000	300	7 65	Sworn in '78 \$300.	
Smith, John S. 74 Broadway.	5,000	250	6 37	Reduction account debts; no business	
Smith, John S. 110 Grand.	12,000	1,000	12 75		
Smith, Joseph 12 W. 26th.	800	450	11 47	Sworn in '78 \$800.	
Smith, Joseph G. 63 Worth.	10,000	2,000	12 75	In Europe; brother signs oath	
Smith, Margaret 20 W. 18th.	10,000	5,000	12 75	In Europe; brother signs oath	
Smith, Samuel W. 71 Wall.	5,000	1,000	12 75	Red estate mortgaged	
Smith, Samuel J. 100 Duane.	3,000	1,000	12 75		
Smith, Simeon 183 Water.	3,000	100	2 55	Red estate mortgaged	
Sojourner, Wm. R. 20 Worth.	4,000	2,500	6 37	Reduction account debts	
Sojourner, Wm. R. 21 Corliss-st.	4,000	1,000	12 75	Reduction account debts	
Solomon, Henry 71 Broadway.	1,000	500	12 75	Sworn in '78 \$1,000.	
Solomon, James 12 W. 26th.	1,000	500	12 75	Reduction account debts	
Solomon, Louis 28 Prince.	2,500	500	12 75	Sworn in '78 \$500.	
Spear, Howard 50 West.	500	350	8 92	Sworn in '78 \$500.	
Spear, Levi 17½ Water.	1,000	500	12 75	Sworn in '78 \$1,000.	
Spear, James 129 8½ Ave.	7,000	2,000	12 75	Reduction account debts; no business	
Spencer, Louisa 83 5½-ave.	180,000	130,000	3,150 00	In Europe; does not intend to return. Agent signs oath	
Spicer, Davis 97 Church.	2,000	300	7 63	Reduction account debts	
Spicer, Davis 100 Duane.	1,000	600	15 30	Sworn in '78 \$1,000.	
Sprouls, Wm. R. 20 Worth.	3,000	1,000	12 75	Reduction account debts	
Stafford, Samuel S. 21 Pearl.	4,000	1,000	12 75		
Stanley, David 100 Grand Central.	3,000	1,000	12 75		
Stansbury, Sam'l 51 White.	5,000	500	12 75	Borrowed capital	
Star, John H. 169 Cherry.	2,500	500	12 75		
Stately, Robert H. 87 Broadway.	2,500	1,000	12 75	Reduction account debts.	
Steane, John 103 5½ Ave.	2,000	1,000	12 75		
Steane, John 106 Duane.	2,000	1,000	12 75		
Steane, John 107 5½ Ave.	2,000	1,000	12 75		
Steane, John 110 Grand.	10,000	3,000	12 75		
Steane, John 112 5½ Ave.	12,000	3,000	12 75		
Steane, John 114 5½ Ave.	10,000	3,000	12 75		
Steane, John 116 5½ Ave.	10,000	3,000	12 75		
Steane, John 118 5½ Ave.	10,000	3,000	12 75		
Steane, John 120 5½ Ave.	10,000	3,000	12 75		
Steane, John 122 5½ Ave.	10,000	3,000	12 75		
Steane, John 124 5½ Ave.	10,000	3,000	12 75		
Steane, John 126 5½ Ave.	10,000	3,000	12 75		
Steane, John 128 5½ Ave.	10,000	3,000	12 75		
Steane, John 130 5½ Ave.	10,000	3,000	12 75		
Steane, John 132 5½ Ave.	10,000	3,000	12 75		
Steane, John 134 5½ Ave.	10,000	3,000	12 75		
Steane, John 136 5½ Ave.	10,000	3,000	12 75		
Steane, John 138 5½ Ave.	10,000	3,000	12 75		
Steane, John 140 5½ Ave.	10,000	3,000	12 75		
Steane, John 142 5½ Ave.	10,000	3,000	12 75		
Steane, John 144 5½ Ave.	10,000	3,000	12 75		
Steane, John 146 5½ Ave.	10,000	3,000	12 75		
Steane, John 148 5½ Ave.	10,000	3,000	12 75		
Steane, John 150 5½ Ave.	10,000	3,000	12 75		
Steane, John 152 5½ Ave.	10,000	3,000	12 75		
Steane, John 154 5½ Ave.	10,000	3,000	12 75		
Steane, John 156 5½ Ave.	10,000	3,000	12 75		
Steane, John 158 5½ Ave.	10,000	3,000	12 75		
Steane, John 160 5½ Ave.	10,000	3,000	12 75		
Steane, John 162 5½ Ave.	10,000	3,000	12 75		
Steane, John 164 5½ Ave.	10,000	3,000	12 75		
Steane, John 166 5½ Ave.	10,000	3,000	12 75		
Steane, John 168 5½ Ave.	10,000	3,000	12 75		
Steane, John 170 5½ Ave.	10,000	3,000	12 75		
Steane, John 172 5½ Ave.	10,000	3,000	12 75		
Steane, John 174 5½ Ave.	10,000	3,000	12 75		
Steane, John 176 5½ Ave.	10,000	3,000	12 75		
Steane, John 178 5½ Ave.	10,000	3,000	12 75		
Steane, John 180 5½ Ave.	10,000	3,000	12 75		
Steane, John 182 5½ Ave.	10,000	3,000	12 75		
Steane, John 184 5½ Ave.	10,000	3,000	12 75		
Steane, John 186 5½ Ave.	10,000	3,000	12 75		
Steane, John 188 5½ Ave.	10,000	3,000	12 75		
Steane, John 190 5½ Ave.	10,000	3,000	12 75		
Steane, John 192 5½ Ave.	10,000	3,000	12 75		
Steane, John 194 5½ Ave.	10,000	3,000	12 75		
Steane, John 196 5½ Ave.	10,000	3,000	12 75		
Steane, John 198 5½ Ave.	10,000	3,000	12 75		
Steane, John 200 5½ Ave.	10,000	3,000	12 75		
Steane, John 202 5½ Ave.	10,000	3,000	12 75		
Steane, John 204 5½ Ave.	10,000	3,000	12 75		
Steane, John 206 5½ Ave.	10,000	3,000	12 75		
Steane, John 208 5½ Ave.	10,000	3,000	12 75		
Steane, John 210 5½ Ave.	10,000	3,000	12 75		
Steane, John 212 5½ Ave.	10,000	3,000	12 75		
Steane, John 214 5½ Ave.	10,000	3,000	12 75		
Steane, John 216 5½ Ave.	10,000	3,000	12 75		
Steane, John 218 5½ Ave.	10,000	3,000	12 75		
Steane, John 220 5½ Ave.	10,000	3,000	12 75		
Steane, John 222 5½ Ave.	10,000	3,000	12 75		
Steane, John 224 5½ Ave.	10,000	3,000	12 75		
Steane, John 226 5½ Ave.	10,000	3,000	12 75		
Steane, John 228 5½ Ave.	10,000	3,000	12 75		
Steane, John 230 5½ Ave.	10,000	3,000	12 75		
Steane, John 232 5½ Ave.	10,000	3,000	12 75		
Steane, John 234 5½ Ave.	10,000	3,000	12 75		
Steane, John 236 5½ Ave.	10,000	3,000	12 75		
Steane, John 238 5½ Ave.	10,000	3,000	12 75		
Steane, John 240 5½ Ave.	10,000	3,000	12 75		